

WASHINGTON STATE DEPARTMENT OF REVENUE LODGING SPECIAL NOTICE

Seattle Southside Regional Tourism Authority Tourism Promotion Area Lodging Charge Rate Change

Effective April 1, 2015, there will be an increase in the rate of special assessments (lodging charges) within the boundaries established as the Seattle Southside Tourism Promotion Area (TPA). The charge will be assessed at a rate of two dollars (\$2.00) per unit per night of stay in establishments with 90 or more rooms. The ordinances that created both the TPA and the Seattle Southside Regional Tourism Authority were passed by SeaTac City Council in October 2014, after entering into a joint agreement with the cities of Des Moines and Tukwila.

The Seattle Southside Tourism Promotion Area encompasses the Cities of SeaTac (1733), Tukwila (1729), and Des Moines (1709).

What to Collect and Report:

Seattle Southside Tourism Promotion Area lodging businesses within the TPA are identified in the following zone:

Zone A (90 or more lodging units):

Location	Location Code	TPA Charge
Des Moines	1709	\$2.00 per unit/night of stay
Tukwila	1729	\$2.00 per unit/night of stay
SeaTac	1733	\$2.00 per unit/night of stay

Lodging Facilities that Collect and Report the TPA Lodging Charge:

"Lodging businesses," for the purpose of this charge, include hotels, motels, and bed and breakfast facilities located within the Seattle Southside Tourism Promotion Area. Examples of lodging businesses that do **not** need to collect the charge are:

- Lodging units provided by an operator of a lodging business to guests without charge for promotional purposes
- Lodging units available exclusively to members or guests of members of a private member-owned clubs or its reciprocal clubs
- Lodging units contracted with airlines for use by their flight crews

How to Report:

- If you report using E-file, the TPA lodging charge will be available in the Lodging Section of the return.
- If you report using the Combined Excise Tax Return, you will report the TPA lodging charge on page 2 of the return.

To determine the proper codes and rates of local sales tax, you may access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sales tax rate (GIS)** link.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at dor.wa.gov or call the Department of Revenue at 1-800-647-7706.

State of Washington Taxpayer Account Administration PO Box 47476 Olympia WA 98504-7476

For tax assistance or to inquire about the availability of this document in an alternate, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.